

Exhibit No. B

18 PACIFIC BUSINESS NEWS

DAILY EDITION: PACIFIC BUSINESS NEWS

JANUARY 21, 2005

LAW FIRMS

Ranked by number of lawyers including Of Counsel

Rank (Previous rank)	Law firm name Address Phone/fax number	Branch offices Year established in Hawaii Web site	Offices Total number of Partners Associates Of Counsel	Paralegals Lawyers doing pro bono work Support staff	Hourly fee range: Partners Associates	Some specialty areas	Notable clients	Top contact Title
1.	Goodwill Anderson Quinn & Sittel 1099 Alakea St., Suite 1800, Honolulu, HI 96813 (808) 547-5600 / (808) 547-5880	None www.goodwill.com	80 18 46	18 NA 67	DND DND DND	Full-service firm, litigation, real property, tax, banking, employment, environmental, public utilities	Hawaiian Electric Industries Inc., Castle & Cooke Inc., Bank of Hawaii	MIKI Okumura Managing Director
2.	Carson Smith Bail LLP 1001 Bishop Street, ASB Tower, Ste. 2200, Honolulu, Hawaii 96813 (808) 523-2500 / (808) 523-0842	Hilo, Kapolei, Wailuku, Kailua-Kona www.carsonsmith.com	64 12 41	12 Majority 86	DND DND DND	Real estate, land use, litigation, corporate, finance, pension, estate planning, employment, maritime	Campbell Estate, Ala Moana Center, Dannon Estate, Bank of Hawaii, Kamehameha Schools	Karl Kobayashi Chairman
3.	Cades Schutte LLP 1000 Bishop St., 12th Fl., Honolulu, HI 96813 (808) 521-9200 / (808) 521-9210	Kailua-Kona www.cades.com	57 1922 34	20 3 34	\$200 - \$400 Most \$4	Business, litigation, real estate, tax, banking, finance, land use, property rights, estate planning	DND	Management Committee
4.	MacCorriston Miller Mukai Mackinnon LLP 500 Ala Moana Blvd., 5 Waterfront Plaza, 4th Fl., Honolulu, HI 96813 (808) 529-7300 / (808) 524-8293	None www.mflaw.com	42 1989 31	9 2 2	\$175 - \$400 \$125 - \$180 45	Litigation, real estate, international business	Brookfield Homes HI Inc., SVG Pacific Inc., DCP Insurance, Central Pacific Bank	D. Scott Mackinnon Managing Partner
5.	Alston Hunt Floyd & Ing 1001 Bishop St., 18th Floor ASB Tower, Honolulu, HI 96813 (808) 524-1800 / (808) 524-4591	Kaimua www.aifi.com	41 1991 16	20 5 52	\$215 - \$475 \$115 - \$280 52	Commercial, health care, construction, labor, government contracts, insurance, real estate	Hawaiian Electric Industries Inc., The Prudential Companies, Kaiser Permanente, HMSA	Paul Aston President
6.	Kobayashi Sugita & Goda, Attorneys at Law 999 Bishop St., Ste 2600, Honolulu, HI 96813 (808) 539-8700 / (808) 539-8799	None www.ksglaw.com	35 1971 22	13 Majority 32	\$185 - \$350 \$125 - \$185 3	Complex litigation, commercial, construction, corporate, international business	First Hawaiian Bank, Pacific Guardian Life, Prince Resorts, Kaimua Corp.	Burt T. Kobayashi Jr. Senior Partner
7.	Torkelson Katz Fonseca Moore & Hetherington 700 Bishop St., 15th Fl., Honolulu, HI 96813 (808) 523-6000 / (808) 523-6001	Hilo, Wailuku www.torkelson.com	33 1947 24	9 1 1	\$210 - \$340 \$140 - \$225 35	Employment, litigation, corporate, health care, securities, retirement plans, real estate, tax, estates	Adventsource, Bergen, The Honolulu Advertiser, Kamehameha Schools, Aloha Airlines, Castle Medical Ctr.	J. George Hetherington Chairman
7.	Watanabe Ing Kawashima & Komeiji LLP 999 Bishop St., 23rd Fl., Honolulu, HI 96813 (808) 544-8300 / (808) 544-8399	None www.wik.com	33 1971 24	9 7 40	\$200 - \$450 \$150 - \$200 6	Litigation, government, regulatory affairs, banking, real estate, labor, employment, foreclosure	First Hawaiian Bank, Time Warner Oceania Cable, Hawaiian Electric Industries, Aloha Airlines	Jeffrey N. Watanabe Managing Partner
9.	Ashford & Whiston 1099 Alakea St., Suite 1400, Honolulu, HI 96813 (808) 539-0400 / (808) 533-4945	None www.ashfordwhiston.com	26 1965 13	6 7 7	\$190 - \$260 \$125 - \$185 26	Real property, civil litigation, business, tax, bank and financial services, health care, family law	Queen Emma Foundation, Bank of Hawaii, Kamehameha Schools, Territorial Savings, The Guaranty	Cayler Shaw Managing Partner
10.	Avato Chong Nishimoto Sia & Nakamura LLP 1001 Bishop St., Pauahi Tower 2500, Honolulu, HI 96813 (808) 537-6119 / (808) 526-4491	None www.avatolaw.com	25 1963 20	4 1 1	\$150 - \$300 \$110 - \$190 19	Commercial and civil litigation, professional liability, workers' compensation, dispute resolution	Farmington Specialty Group, St. Paul Travelers Group, CNA Insurance, HEMC, Marriott Hotel Group	Sidney Ayabe Managing Partner
11.	Damon Key Leong Kupchak Haster 1001 Bishop St., Pauahi Tower, Suite 1900, Honolulu, HI 96813 (808) 521-8031 / (808) 533-2242	None www.hawaiilawyer.com	24 1963 9	13 All 19	\$230 - \$300 \$130 - \$210 7	Full-service, business, commercial, construction, creditors rights, dispute resolution, e-business	DND	Dennis C.H. Leong President
12.	Caso Bigelow & Lombardi ALC 737 Bishop St., Suite 2600, Honolulu, HI 96813 (808) 547-5400 / (808) 523-1888	None www.casobigelow.com	23 1888 14	8 Majority 27	\$210 - \$360 \$150 - \$185 17	Real estate, business, land use, bankruptcy, construction, civil litigation, administrative, tax	D.R. Horton - Schuler Homes, Chevron USA, Cventric	Dennis Lombardi Director/President
12.	Shanton Clay Chapman Krompton & Iwanura (NR) 700 Bishop St., Suite 2100, Honolulu, HI 96813 (808) 535-8412 / (808) 535-8472	None www.pacificwca.com	23 1977 8	15 1 10	\$200 - \$285 \$150 - \$225 3	Business, collections, wills, condominium, construction, financial, immigration, mediation	Countrywide Home Loans, FNMA, Del Monte, Bank of Hawaii, The Guaranty, Washington Mutual	Robert E. Chapman President
14.	Bays Deaver Lung Rice & Baba 1099 Alakea St., 16th Fl., Honolulu, HI 96813 (808) 523-9000 / (808) 533-4184	None www.legalhawaii.com	21 1986 8	13 All 17	\$215 - \$335 \$125 - \$170 3	Litigation, arbitration, real estate, construction, commercial, employment, trusts and estates	Albert Kobayashi Inc., Xerox Corp., Genry Cos., Central Pacific Bank, Waikeia Development Co.	Harvey J. Lung Managing Partner
14.	Rush Moon LLP 737 Bishop St., Suite 2400, Honolulu, HI 96813 (808) 521-0400 / (808) 521-0597	Wailuku, Kailua-Kona www.rmlaw.com	21 1946 16	3 All 27	\$185 - \$235 \$105 - \$150 2	Civil litigation, real estate, corporate, estate planning, tax, health care, creditors rights	Bank of Hawaii, Hilton Hotels Corp., Hyatt Corp., Kamehameha Schools, Marriott, Robinson Trust	David Shibata Managing Partner

EXHIBIT B